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August 28, 2000

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**Illinois Commerce Commission
Chief Clerk
527 East Capitol Avenue
Springfield, Illinois 62706**

**Re: Consumers Gas Company;
Ill.C.C. No. 4
Our File: 102 251 011**

Dear Ms. Caton:

On August 23, 2000, Consumers Gas Company filed revised tariff sheets and testimony, exhibits and various other documents are required by Part 285 in support of the proposed revised tariffs. Direct testimony of Paul G. Neff, identified as Exhibit "CGC-01" was filed, but we inadvertently failed to include, with Mr. Neff's testimony, Exhibits CGC-02 through CGC-10, which were referred to in Mr. Neff's testimony.

Attached are 14 copies of each of Exhibits CGC-02 through CGC-10 and I asked that you distribute said Exhibits in the same manner as distribution was made of the original Part 285 filing.

Thank you for your cooperation and please call if you have any questions.

Very truly yours,

QUINN, JOHNSTON, HENDERSON & PRETORIUS

By:


Stanley L. Morris

SLM:mkp

CC: Mr. Mark Maples, Case Manager, ICC Staff (w/o enclosures)
Mr. Paul Neff (w/o enclosure)

ILLINOIS
COMMERCE COMMISSION
Aug 30 2 25 PM '00
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ORIGINAL**CONSUMERS GAS COMPANY**
Proforma Adjustment-Normalization**ICC Docket 00-**
Exhibit CGC 02Paul G. Neff, USDI Consultant
618-943-3326

Date	Description	Account	Debit	Credit	Source
12/31/99	Remove PGA Revenue and	480-481	2642314		WPC-2.01-01
	and Energy Assistance	408-1B		157621	
	Charge and Add-On Taxes	408-1EG		67645	
		408-1C		1847	
		804		2286845	
		808.1		285689	
		808.2	311974		
		812		6094	
12/31/99	Weather Normalize	480-481		120377	WPC-2.01-01
12/31/99	Adjust Forfeited Discounts	487		756	WPC-2.01-02
12/31/99	Remove Other Income and	415	2124		Schedule C-4
	Deductions.	416		398	
		417-A	18068		
		417-B		3985	
12/31/99	Remove Income Taxes	409.1		56091	Schedule C-4
		409.1		15896	
12/31/99	Remove Deferred Income	410	3195		Schedule C-4
12/31/99	Remove Investment Tax	407	1958		Schedule C-4
12/31/99	Adjust Bad Debts Expense	904	7495		WPC-2.01-03
12/31/99	Rate Case Adjustments	253	16116		

CONSUMERS GAS COMPANY
Proforma Adjustment-Payroll and

ICC Docket 00-
Exhibit CGC 03

Paul G. Neff, USDI Consultant
618-943-3326

Date	Description	Account	Debit	Credit	Source	Proof
12/31/99	To adjust expenses based on	856		4	WPC-2.02	
	estimated payroll, exclusive	857		531		
	accounts and	863		790		
		874		2902		
		875		349		
		878		18241		
		880		1053		
		885		674		
		887		670		
		892		2041		
		893		2997		
		901		2266		
		902		1759		
		903		20227		
		920.1		2185		
		920.2		6591		
		921.4		603		
		921.7		865		
		184.4		492		
		184.5		6294		
		253			71534	
12/31/99	To adjust payroll related	408.1		5760	WPC-2.02	
	based on 2001 estimated	408.1		4419		
		925		1939		
		926		5353		
		253			17471	

CONSUMERS GAS COMPANY
Proforma Adjustment-Insurance &
Clearing Account Expenses

ICC Docket 00-
Exhibit CGC 04

Paul G. Neff, USDI Consultant
618-943-3326

Date	Description	Account	Debit	Credit	Source
12/31/99	Record Medical Insurance	926	17496		WPC-2.02
	Adjustment	253		17496	
12/31/99	Record Clearing Account	184.1	306		WPC-2.02
		184.1	8648		
		184.1	2448		
		184.1	1405		
		184.1	2574		
		184.1	714		
		184.1	-410		
		184.1	488		
		184.1	269		
		184.1	-26		
		253		16416	
12/31/99	Record Clearing Account	856	2		WPC-2.02
	(excluding plant accounts	857	55		
	merchandise/jobbing.)	863	1109		
		874	1492		
		875	29		
		878	14173		
		885	222		
		887	196		
		892	2201		
		893	2034		
		902	-881		
		184.1		20632	

CONSUMERS GAS COMPANY
Proforma Adjustment-Plant Additions

ICC Docket 00-
Exhibit CGC 05

Paul G. Neff, USDI Consultant
618-943-3326

Date	Description	Account	Debit	Credit	Source
12/31/99	Record Estimated PLant	376	45979		WPB-2.1
		378	3924		
		380	2302		
		381	117576		
		385	34590		
		390	4040		
		392	64050		
		396	10350		
		253		282811	
12/31/99	Record estimated Provision	108.2	6194		WPB-2.1
	Accumulated Depreciation	108.3	22507		
	adjustment based on Plant	403		28701	
12/31/99	Record estimated Deferred	281	1665		WPB-2.1
	adjustment based on Plant	253		1665	

CONSUMERS GAS COMPANY
Proforma Adjustment-Other

ICC Docket 00-
Exhibit CGC 06

Paul G. Neff, USDI Consultant
618-943-3326

Date	Description	Account	Debit	Credit	Source
12/31/99	Record Additional	923	10867		WPC-2.05
	Mapping Contract.	253		10867	
12/31/99	Record Additional	923	2400		WPC-2.05
	Accounting Services	253		2400	
12/31/99	Record Rate Case	928	19800		WPC-2.05
		253		59400	
		186	39600		

CONSUMERS GAS COMPANY
Proforma Adjustment-Interest

ICC Docket 00-
ExhibitCGC 07

Paul G. Neff, USDI Consultant
618-943-3326

Date	Description	Account	Debit	Credit	Source	Proof
12/31/99	Record Interest Expense	427	31134		WP-C-2.06	
		431		25778		
		253		5358		
12/31/99	Record Interest	431	29583			
	Adjustment	253		29583		

CONSUMERS GAS COMPANY
Proforma Adjustment-Miscellaneous

ICC Docket 00-
Exhibit CGC 08

Paul G. Neff, USDI Consultant
618-943-3326

Date	Description	Account	Debit	Credit	Source	Proof
12/31/99	Record Increase in NSF	488			1800 WP-C-2.07	
		253	1800			
12/31/99	Record Increase in	488			900	
	Fees	253	900			
12/31/99	Record Increase in	488			300	
	Disconnection Fees	253	300			

CONSUMERS GAS COMPANY
Proforma Adjustment-PGA Revenue

ICC Docket 00-
Exhibit CGC 09

Paul G. Neff, USDI Consultant
618-943-3326

Date	Description	Account	Debit	Credit	Source	Proof
12/31/99	Record PGA Revenue and	480-481		2642314	Schedule C-2.01	
	and Energy Assistance	804	2286845			
	Charge	808.1	285689			
		808.2		311974		
		812	6094			
12/31/99	Record Gross Receipts;	408-1B	157621		Schedule C-2.01	
	Utilities Tax; and Municipal	408-1EG	67645			
	Revenues and all	408-1C	1847			
		407	148547			

CONSUMERS GAS COMPANY
Proforma Adjustment-PGA Revenue

ICC Docket 00-
Exhibit CGC 10

Paul G. Neff, USDI Consultant
618-943-3326

Date	Description	Account	Debit	Credit	Source	Proof
12/31/99	Record Revenue	480-481		507122	WP C-2.09-01	
	Uncollectible Accounts	904	3195			
	Income Taxes	409.1	159082			
		409.2	36139			
		253	308806			